

## UNDERSTANDING ACCRUALS

If you run the DTR for the month, you will see the accruals as coming from TELE, UTVN, or FTSP systems (SE, SU, or VF). You will also see the reversals of last month's accrual as system="OFF-".

"OFF-" is short for OFF-CNTL or Off control. This is a program that reverses any standard voucher clone entered with reversal periods. SE's, VF's, and SU's are standard voucher clones for TELE, FTSP, and UTVN accruals. All accruals are posted with reversal periods of the next month, much like your manually entered YE is. Off control runs every night during the nightly cycle, looking for items on RVJV to reverse. When the new month gets here, Off Control creates reversal entries by copying the original document and changing the increase/decrease indicator on each line.

Also, FYI, if you accidentally forget to enter a reversal period or you want to change the reversal period, Ernest Borrego or another member from the MN Accounting Team can modify the YE for you.

Payroll accruals are standard voucher clones as well. The transaction code is a YA. You don't see YA's on the DTR because the DTR purposely does not include payroll transactions. You can see YA's in SPDX under BOC 1199. You also see them on the ACSB report. Here is an example of the YA's on SPDX. You notice that the first 11 entries are now zero. This is because all have reversed. Month 12 (September) will reverse in October.

ACTION: R TABLEID: SPDX USERID: AGJO

\*\*\* SPENDING CONTROL DOCUMENT CROSS-REFERENCE INQUIRY TABLE \*\*\*

KEY IS BFY, FUND, DIV, ORG, PGM, BOC, AMT TYPE, TRANS ID/LINE

BFY: 03 FUND: 52 DIV: 3 ORG: 3405 PGM: 523405030 BOC: 1199

01-	AMT TYPE: E	TRANS ID/LINE: YA 200017144P	001	AMOUNT:	0.00
02-	AMT TYPE: E	TRANS ID/LINE: YA 200018990P	001	AMOUNT:	0.00
03-	AMT TYPE: E	TRANS ID/LINE: YA 200020858P	001	AMOUNT:	0.00
04-	AMT TYPE: E	TRANS ID/LINE: YA 300000563P	001	AMOUNT:	0.00
05-	AMT TYPE: E	TRANS ID/LINE: YA 300002399P	001	AMOUNT:	0.00
06-	AMT TYPE: E	TRANS ID/LINE: YA 300004283P	001	AMOUNT:	0.00
07-	AMT TYPE: E	TRANS ID/LINE: YA 300006703P	001	AMOUNT:	0.00
08-	AMT TYPE: E	TRANS ID/LINE: YA 300009148P	001	AMOUNT:	0.00
09-	AMT TYPE: E	TRANS ID/LINE: YA 300011610P	001	AMOUNT:	0.00
10-	AMT TYPE: E	TRANS ID/LINE: YA 300014033P	001	AMOUNT:	0.00
11-	AMT TYPE: E	TRANS ID/LINE: YA 300016405P	001	AMOUNT:	0.00
12-	AMT TYPE: E	TRANS ID/LINE: YA 300018785P	001	AMOUNT:	28,619.03
13-	AMT TYPE:	TRANS ID/LINE:		AMOUNT:	
14-	AMT TYPE:	TRANS ID/LINE:		AMOUNT:	
15-	AMT TYPE:	TRANS ID/LINE:		AMOUNT:	
16-	AMT TYPE:	TRANS ID/LINE:		AMOUNT:	
13-*L009 HEADER CHANGE					

6/5/2006

You can see that it is set to reverse in October (Reversal period 04 01) on the RVJV table:

ACTION: R TABLEID: RVJV USERID: AGJO

\*\*\* SELF-REVERSING JOURNAL VOUCHER INQUIRY TABLE \*\*\*

KEY IS REVERSAL PERIOD, TRANS CODE, NUMBER

REVERSAL PERIOD	TRANS CODE	NUMBER	DIVISION	BUDGET OVERRIDE IND
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01- 04 01	YA	300018785P	3	Y

### SUMMARY OF ACCRUALS

SYSTEM	TRANS CODE	DESCRIPTION	BOC	INQUIRY TABLE	PURPOSE
PACS	YA	Payroll accruals for end of year	1199	JVLT	Accrued payroll
TELE	SE	Tele Accrual	2336, 2337	JVLT	Accrued Telephone
FTSP	VF	FTSP Accrual/Suspense		JVLT	Obsolete 1/1/05
UTVN	SU	UTVN Accrual Document	2311,2312, 2313,2619	JVLT	Accrued Utilities